

Form CT-4422 Instructions

For estates of decedents dying before January 1, 2005.

Complete the form in blue or black ink only.

Purpose

Use **Form CT-4422**, *Application for Certificate Releasing Connecticut Succession and Estate Tax Liens*, to request the release of a lien on Connecticut real property includible in the decedent's Connecticut taxable estate.

Who Must File

A Connecticut attorney who, for the property description and address cited, represents any of the following:

- Decedent's estate;
- Buyer at the real estate closing; **or**
- Seller at the real estate closing.

By signing Form 4422, the attorney making the request for release is agreeing to pay any tax, interest, or penalty due by the payment due date or at the time of closing.

Rounding Off to Whole Dollars

You must round off cents to the nearest whole dollar on your return and schedules. Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents. However, if you need to add two or more amounts to compute the amount to enter on a line, include cents and round off **only** the total.

Example: Add two amounts (\$1.29 + \$3.21) to compute the total (\$4.50) to enter on a line. \$4.50 is rounded to \$5.00 and entered on a line.

If you do not round, the Department of Revenue Services (DRS) will disregard the cents.

How to Request the Release of Liens

A Connecticut taxable estate must file Form CT-4422 and **Form CT-792**, *Certificate Releasing Connecticut Estate Tax Lien*, with DRS to request the release of a lien.

A Connecticut nontaxable estate must file the applicable probate court forms to request the release of liens. For more information, contact the probate court having jurisdiction of the estate.

Applying for a Certificate Releasing Connecticut Succession and Estate Tax Liens

A separate Form CT-4422 must be filed for each property address requiring a release of lien. Form CT-4422 must be accompanied by Form CT-792.

Nonresident estates must also attach **Form C-3**, *State of Connecticut Domicile Declaration*, and a death certificate.

Succession Tax

Two copies of the Succession Tax Return must be filed with the Probate Court within six months of the decedent's death. The succession tax is payable within six months of the date of death.

Estate Tax

For estates of decedents dying before July 1, 2004, an estate must file **Form CT-706**, *Connecticut Estate Tax Return*, if the estate was required to file federal Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return (Rev. 4/01). Form CT-706 must be filed by both estates of Connecticut residents and estates of nonresidents who owned real or tangible personal property in Connecticut.

The Connecticut Estate Tax Return must be filed separately with the probate court and within nine months of the decedent's death. The estate tax must be paid within nine months of the decedent's death.

Estates of decedents dying on or after July 1, 2004, and before January 1, 2005, where the federal gross estate exceeded \$1 million must file Form CT-706 (Rev. 6/04). The estate tax is due within six months of the decedent's death.

Interest and Penalty

In general, interest applies to any portion of the tax that is not paid on or before the original due date of the return.

If you do not pay the tax when due, you will owe interest at the rate of 1% (.01) per month or fraction of a month until the tax is paid in full.

The penalty for late payment is 10% of the tax due. The Commissioner of Revenue Services may impose a \$50 penalty for failure to file any return or report that is required by law to be filed.

Where to File

You may file your completed Form CT-4422 by fax, mail, or in person at the DRS main office.

Fax: **860-297-5775**

Mail: **Department of Revenue Services
Estate Tax Section
PO Box 2972
Hartford CT 06104-2972**

In person: **25 Sigourney Street, Hartford CT**

Make your check or money order payable to: **Commissioner of Revenue Services.**

DRS may submit your check to your bank electronically.

How to Get Help

Call the Estate Tax Section Monday through Friday, 8:30 a.m. through 4:30 p.m. at 860-297-5737.

Forms and Publications

Forms and publications are available anytime by:

- **Internet:** Preview and download forms and publications from the DRS Web site at www.ct.gov/DRS
- **DRS TAX-FAX:** Call **860-297-5698** from the handset attached to your fax machine and select from the menu. Only forms (not publications) are available through TAX-FAX.
- **Telephone:** Call **860-297-4753** (from anywhere), or **1-800-382-9463** (in-state and select Option 2 from a touch-tone phone).